

OIG FY 2009 Recovery Act Work Plan

| Agency | Program Area | Agency Recovery Act Funds Associated w/Program Area | Type of Review (Administrative / Financial, Eligibility, Performance, Other) | Entity Performing Review (OIG Staff, Contractor, Other) | Project Title | Background | Objective | Expected Quarter in Which Work will Start | Expected Quarter in which Final Report will be Issued | Expected Number of Reports |
|--------|--------------|---|--|---|---|---|--|---|---|----------------------------|
| NEA | ALL | \$49,500,000 | Eligibility | OIG Staff | Review sample of recipient application packages | \$50 million was appropriated to the NEA to be distributed in direct grants to fund arts projects and activities which preserve jobs in the non-profit arts sector threatened by declines in philanthropic and other support during the current economic downturn. \$500,000 of those funds will be used for administration and program support (see below). Sixty percent of the \$49,500,000 will be available for competitively selected grants to non-profit arts organizations and forty percent will be distributed to the State arts agencies and regional arts organizations -- which, when subgranting, will distribute funds through competitive and qualitative reviews. Funding is limited to salary support and fees for artists or contracted personnel and, in cases of subgranting a portion may be used for administration of the program. | To determine if the Agency made awards in accordance with ARRA guidance and Agency policies. | Q4 FY 09 | Q1 FY 10 | 2 |
| NEA | ALL | \$ 500,000 | Administrative/ Financial | OIG Staff | Review the effectiveness of NEA systems and procedures for tracking, reporting, and accounting for ARRA expenditures and accomplishments. | The NEA anticipates using approximately \$500,000 of the funds for administrative and program support purposes such as costs associated with panels and travel, contractual support associated with Information Technology operations, and staffing. The Agency plans to monitor recipients to determine compliance with NEA and ARRA guidelines. | Evaluate the Agency's monitoring efforts of ARRA funding recipients as outlined in its Program Specific Plan. The review will include the Agency's monitoring of quarterly reports, sampling and time and effort reports and tracking of ARRA funds. Review will also determine if the Agency's use of ARRA funds was in compliance with ARRA and NEA guidelines. | Q2 FY10 | Q4FY10 | 1 |
| NEA | ALL | | Finance/ Administrative | OIG Staff | Review of Recipient Financial Management of ARRA Funds. | Approximately \$29.7 million would be available for competitive ARRA grants which will be award July-September 2009. Approximately \$19.8 million would be available to the SAAs and RAOs which will be award May -June 2009. | Evaluate whether ARRA recipients are in compliance with NEA and ARRA guidelines for accounting and tracking for ARRA funds. This includes tracking, monitoring and proper spending of ARRA funds and appropriate use of ARRA funds for the preservation of jobs and administrative and program support. | Q3 FY10 | Q4 FY10 | 2 |
| NEA | ALL | | Performance | OIG Staff | Review of the program outcomes to determine if NEA met its objective to preserve jobs in the non project arts sector. | Preserving jobs in the arts will directly impact an organization's stability and capability, thereby enhancing its ability to realize its artistic and public service goals. | Evaluate the impact of ARRA funding to preserve and retain jobs in the nonprofit arts sector. This will include direct grants and subgranting programs of State and Regional and designated Local Arts Agencies. Reviews for State and Regional Arts Agencies will be performed later because the project period is longer due to subgranting activities (approx. 2 years). The OIG will verify and analyze the number, types and location of jobs reported as preserved to determine outcome. | Q4 FY 10 | Q1 FY 11 | 2 |
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Type of Reviews

Administrative/Financial Reviews - reviews of management administrative issues, management internal controls, or financial systems/processes

Eligibility Reviews - reviews to determine if eligibility requirements were met for a given program

Performance Reviews - reviews to determine the effectiveness of a given program

Other Reviews - reviews that do not fit within the above categories